IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Application of: David Zahner

Serial No.: 10/062,588

Filing Date: July 5, 2001

For: Towel Products

Examiner: Mark Spisich

Art Unit: 3723

Attorney Docket No.: P-73509-US

Mail Stop Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Transmittal Letter

Enclosed please find an Amendment after Allowance. The Commissioner is hereby authorized to debit all amounts due in connection with this response from Deposit Account No. 50-3355, and it is requested that any overpayments be credited thereto.

In addition, please note that Applicant claims small entity status.

Dated: May 24, 2010 Respectfully submitted,

/Morris E. Cohen/

Morris E. Cohen (Reg. No. 39,947)

Patent Application

Customer Number: 49443 Pearl Cohen Zedek Latzer LLP 1500 Broadway, 12th Floor

New York, New York 10036 646-878-0811 (direct line)

646-878-0800 (main number)

646-878-0801 (facsimile)

MorrisC@pczlaw.com